

NORTH CAROLINA GENERAL ASSEMBLY  
1981 SESSION

CHAPTER 1219  
HOUSE BILL 1433

AN ACT TO ALLOW A MOTOR FUEL TAX REFUND TO THOSE WHO TRANSPORT TAXPAID MOTOR FUEL TO ANOTHER STATE FOR SALE OR USE IN THAT STATE.

The General Assembly of North Carolina enacts:

**Section 1.** Article 36 of Chapter 105 is amended by adding a new section to read:  
**"§ 105-446.6. Refund on taxpaid motor fuel transported to another state.** — Upon application to the Secretary, any person, association or corporation who purchases motor fuel upon which the tax imposed by this Article has been paid, and who transports the fuel to another state for sale or use in that state may be reimbursed at the rate of eleven cents (11¢) per gallon for the amount of tax paid. As used in this section, to 'transport' means to carry motor fuel in a cargo tank, tank car, barge or barrel and does not include carrying fuel in a tank connected with or attached to the engine of a motor vehicle."

**Sec. 2.** This act shall become effective July 1, 1982, and shall apply to purchases of motor fuel made on or after that date.

In the General Assembly read three times and ratified, this the 18th day of June, 1982.